

**Mary Mosiman, CPA
Auditor of State**

**Warren Jenkins, CPA
Chief Deputy**

**Administration and Regulation
Appropriations Subcommittee
January 22, 2014**

OFFICE OF AUDITOR OF STATE

Auditor of State – Mary Mosiman, CPA

Administration Division ----- Chief Deputy – Warren Jenkins, CPA

Responsible for general management of the office, which includes fiscal management, personnel, data processing, and audit report printing.

Financial Audit Division ----- Deputy - Andrew Nielsen, CPA

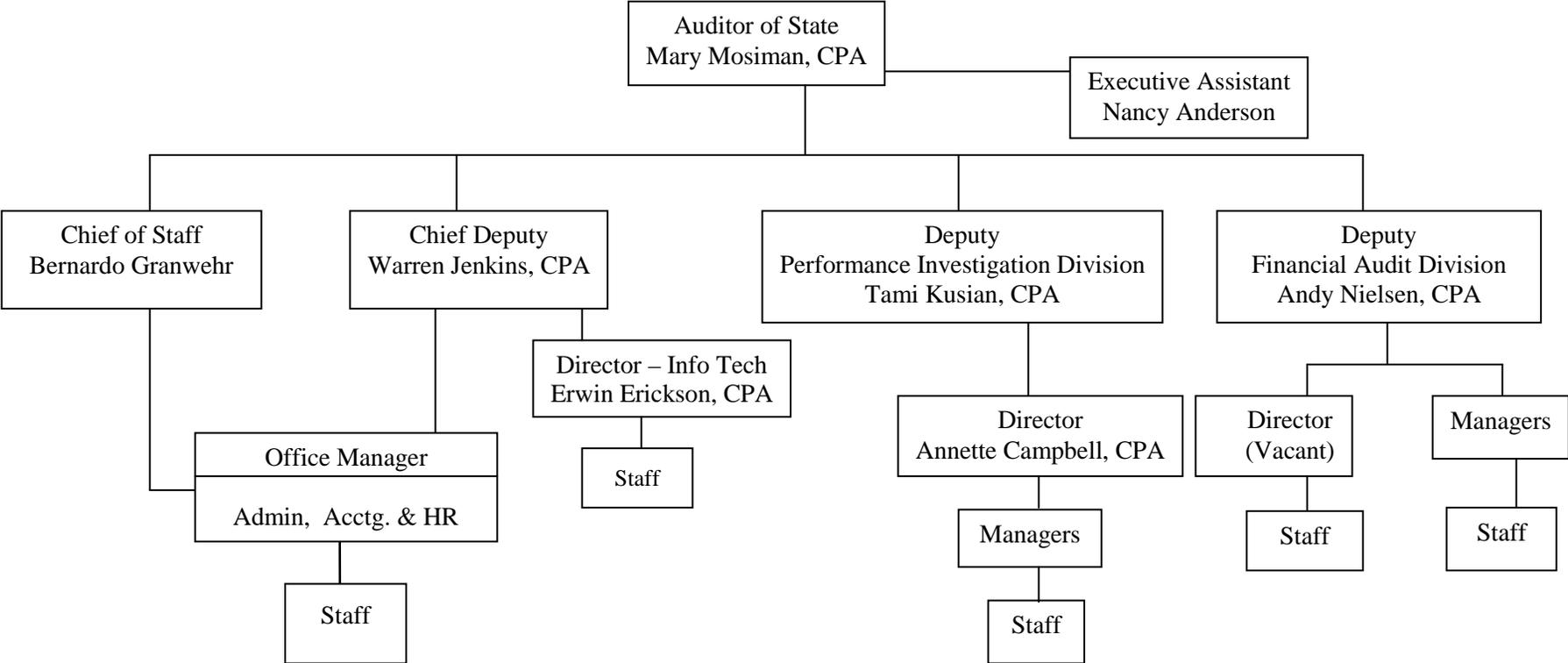
Responsible for conducting annual audits of Iowa’s Comprehensive Annual Financial Report and its Single Audit Report, all state departments and agencies, as well as audits of counties, cities, school districts, and other governmental subdivisions as requested.

Performance Investigation Division ----- Deputy - Tami Kusian, CPA

Responsible for conducting performance audits of state agencies and the programs they administer and investigating suspected embezzlements of state and local governments. The division also conducts special studies assigned by the Auditor of State or requested by the legislature.

FTE's										
	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	BUDGET FY2014	REQUEST FY2015
Audit	86.17	83.96	82.74	87.56	86.61	86.43	86.50	85.70	88.70	88.70
IT	5.00	4.64	4.98	4.46	3.92	4.00	4.00	4.00	4.00	4.00
Support	9.82	9.32	9.78	9.99	8.82	6.58	6.20	6.50	6.30	6.30
Management	5.00	4.04	4.00	4.00	3.95	4.00	4.00	4.00	4.00	4.00
Total	105.99	101.96	101.50	106.01	103.30	101.01	100.70	100.20	103.00	103.00

ORGANIZATIONAL CHART



RESOURCES

➤ **Local government audit billings**

➤ **State agency audit billings**

- Department of Commerce
- Department of Human Services
- Department of Transportation
- Department of Public Health
- State Board of Regents
- Department of Agriculture and Land Stewardship
- Iowa Veterans Home
- Department of Education
- Department of Natural Resources
- Department of Workforce Development
- Iowa Public Employees' Retirement System
- Department of Administrative Services
- Offices of the Clerks of District Court of the Judicial Branch
- Federal Financial Assistance
- Iowa Lottery

➤ **Agency audits paid from appropriation**

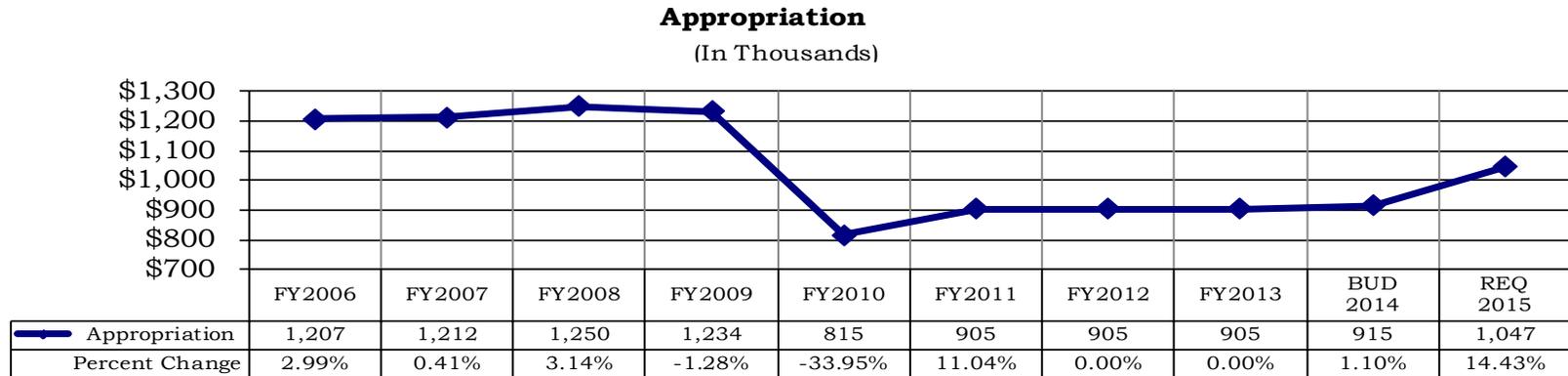
- Iowa State Fair
- Attorney General
- Auditor of State
- Department for the Blind
- Ethics & Campaign Disclosure Board
- Civil Rights Commission
- Department of Corrections
- Department of Cultural Affairs
- Economic Development Authority
- College Student Aid Commission
- Iowa Public Television
- Department on Aging
- Iowa Communications Network (ICN)
- Governor's Office
- Department of Human Rights
- Department of Inspections and Appeals
- Judicial Department
- Judicial Retirement System
- Judicial Districts
- Law Enforcement Academy
- Legislature
- Department of Management
- Parole Board
- Peace Officers' Retirement System
- Public Employment Relations Board
- Department of Public Defense
- Department of Public Safety
- Department of Revenue
- Governor's Office on Drug Control Policy
- Secretary of State
- State Appeal Board
- State Executive Council
- Treasurer of State
- Iowa Centennial Memorial Foundation

AUDIT HOURS

Type	FY2007		FY2008		FY2009		FY2010		FY2011		FY2012		FY2013		BUDGET FY2014		REQUEST FY2015	
Filing Fee	6,494	4%	4,895	3%	3,668	2%	5,370	4%	6,363	4%	6,541	4%	4,731	3%	6,000	4%	6,000	4%
Local Audits	51,197	34%	48,613	33%	46,668	30%	43,924	29%	45,234	31%	48,147	32%	48,796	33%	46,497	31%	46,497	30%
State Audits	91,036	61%	91,838	63%	102,753	67%	99,858	67%	93,166	64%	95,796	64%	94,676	64%	99,788	66%	101,114	66%
Total	<u>148,727</u>		<u>145,346</u>		<u>153,089</u>		<u>149,152</u>		<u>144,763</u>		<u>150,484</u>		<u>148,203</u>		<u>152,285</u>		<u>153,611</u>	

FINANCIAL SUMMARY

	ACTUAL FY2007	ACTUAL FY2008	ACTUAL FY2009	ACTUAL FY2010	ACTUAL FY2011	ACTUAL FY2012	ACTUAL FY2013	BUDGET FY2014	REQUEST FY2015
RESOURCES:									
Balance Forward	\$ 135,368	\$ 32,041	\$ 126,111	\$ 267,895	\$ 287,816	\$ 262,885	\$ 254,532	\$ 278,240	\$ 666,046
Appropriation	1,211,873	1,249,928	1,234,346	814,921	904,193	905,832	905,468	914,506	1,047,256
Audit Billings:									
Local	2,286,448	2,287,267	2,315,116	2,289,392	2,307,398	2,466,771	2,533,633	2,486,006	2,494,210
State	4,324,979	4,742,076	5,446,500	5,508,618	5,072,233	5,300,568	5,454,805	5,644,030	6,214,155
Subtotal Audit Billings	6,611,427	7,029,343	7,761,616	7,798,010	7,379,631	7,767,339	7,988,438	8,130,036	8,708,365
Filing Fees	393,853	488,724	453,500	466,273	480,212	503,861	480,528	918,100	480,000
Other	33,579	31,751	29,205	46,266	41,581	34,615	35,706	35,000	30,000
Total Resources	\$ 8,386,100	\$ 8,831,787	\$ 9,604,778	\$ 9,393,365	\$ 9,093,433	\$ 9,474,532	\$ 9,664,672	\$ 10,275,882	\$ 10,931,667
DISPOSITION OF RESOURCES:									
Personal Services	\$ 7,495,969	\$ 7,893,291	\$ 8,394,855	\$ 8,265,238	\$ 8,026,759	\$ 8,345,185	\$ 8,488,846	8,621,776	9,262,823
Travel & Subsistence	393,759	399,820	390,522	349,407	364,959	364,034	387,844	439,770	393,000
Supplies & Materials	53,910	49,814	59,906	58,386	57,328	67,146	59,960	59,600	71,100
Contractual Services	266,773	277,196	250,920	256,034	296,905	301,073	300,419	291,465	341,200
Equipment & Repairs	138,523	72,545	216,398	168,478	75,594	135,159	139,696	188,725	169,187
Licenses, Permits & Refunds	3,625	11,700	6,325	7,225	8,275	6,675	9,058	8,500	9,000
Reversion	1,500	1,310	17,957	781	728	728	609	-	-
Balance Forward	32,041	126,111	267,895	287,816	262,885	254,532	278,240	666,046	685,357
Total Disposition of Resources	\$ 8,386,100	\$ 8,831,787	\$ 9,604,778	\$ 9,393,365	\$ 9,093,433	\$ 9,474,532	\$ 9,664,672	\$ 10,275,882	\$ 10,931,667



SPECIAL REPORTS

The Office of Auditor of State has issued the following special reports since January 1, 2013:

- Review of the Sixth Judicial District Department of Correctional Services
- Special Investigation of the City of Riverside
- Special Investigation of the Garner Volunteer Ambulance Service
- Reaudit of the North Central Iowa Regional Solid Waste Agency
- Special Investigation of the City of Sloan
- Special Investigation of Remsen-Union Family Connections
- Review of the Operations of the Poweshiek County Sheriff's Office
- Reaudit of the City of Remsen and the Remsen Municipal Utilities
- Addendum to a Special Investigation of the Department of Transportation
- Report on the Shared Visions Pre-School Program and the Early Elementary Innovative Grants administered by the Department of Education
- Special Investigation of the Football Program and Lincoln High School in the Des Moines School District
- Special Investigation of the City of Grand River
- Special Investigation of the City of Farmington
- Special Investigation of the State Public Defender's Office
- Special Investigation of the Creston Water Works
- Special Investigation of the Lyon County Engineer's Office
- Special Investigation of the City of Indianola
- Special Investigation of the University of Northern Iowa Events Complex Concessions
- Special Investigation of the Iowa Department of Transportation
- Special Investigation of the City of Muscatine
- Review of the IowaCare Program administered by the Iowa Medicaid Enterprise, a Division of the Department of Human Services
- Special Investigation of the City of Stockport
- Special Investigation of the City of Masonville
- Special Investigation of the Coggon Municipal Light Plant
- Review of Certain Unemployment Insurance Payments made by Iowa Workforce Development
- Special Investigation of the Adair County Engineer's Office
- Special Investigation of the City of Buffalo
- Special Investigation of the Southwest Iowa Transit Agency

As of January 20, 2014, the Office of Auditor of State is conducting approximately 20 special investigations which will result in issuance of special reports upon completion of the investigations.